

ACCOUNTING AND FINANCE | AF-044

IFRS 16 Lease Accounting

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Course content

Why Attend

IFRS 16 brought most leases onto lessee balance sheets, affecting assets, liabilities, EBITDA and covenants. Correct application requires good data and judgement.

This Aractech course covers lease identification, lessee accounting, measurement of right-of-use assets and lease liabilities, discount rates, modifications and reassessments, exemptions, lessor accounting, sale and leaseback, disclosures and systems. Participants calculate lease balances.

Course Methodology

- Worked calculations
- Spreadsheet labs
- Case studies
- Group discussions
- Reviews

Course Objectives

- Identify leases under IFRS 16
- Measure lease liabilities and right-of-use assets
- Apply discount rates and exemptions
- Account for modifications and reassessments
- Understand lessor and sale-and-leaseback accounting
- Prepare disclosures and manage lease data

Target Audience

- Accountants and financial controllers
- Lease accountants

Course content

- Auditors
- Treasury and property finance staff

Course outline

Detailed course outline

Day-by-day outline for IFRS 16 Lease Accounting.

Day 1 - Identifying Leases

- 09:00-09:45 | Definition of a lease
- 09:45-10:30 | Service contracts
- 10:30-11:00 | Components
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Components (continued)
- 11:45-12:30 | Lease term
- 12:30-14:00 | Exercise: Lease identification

Day 2 - Lessee Measurement

- 09:00-09:45 | Lease liability
- 09:45-10:30 | Right-of-use asset
- 10:30-11:00 | Discount rates
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Discount rates (continued)
- 11:45-12:30 | Subsequent measurement
- 12:30-14:00 | Lab: Lease calculation

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Day 3 - Changes and Exemptions

- 09:00-09:45 | Modifications
- 09:45-10:30 | Reassessments
- 10:30-11:00 | Short-term and low-value leases
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Short-term and low-value leases (continued)
- 11:45-12:30 | Variable payments
- 12:30-14:00 | Exercise: Modification

Day 4 - Lessor and Special Cases

- 09:00-09:45 | Lessor accounting
- 09:45-10:30 | Sale and leaseback
- 10:30-11:00 | Subleases
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Subleases (continued)
- 11:45-12:30 | Impacts on KPIs
- 12:30-14:00 | Case study: Covenant impact

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Day 5 - Disclosures and Systems

- 09:00-09:54 | Disclosures
- 09:54-10:48 | Lease data
- 10:48-11:00 | Systems
- 11:00-11:30 | Coffee break
- 11:30-12:12 | Systems (continued)
- 12:12-13:06 | Controls
- 13:06-14:00 | Capstone: Lease portfolio review

Seminar dates

Available seminar dates

Live dates and pricing for IFRS 16 Lease Accounting generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	Barcelona	Classroom	€2,815
7 - 11 December 2026	Amsterdam	Classroom	€2,830
21 - 25 December 2026	London	Classroom	€2,315
11 - 15 January 2027	Munich	Classroom	€3,225
8 - 12 February 2027	London	Classroom	€2,315
8 - 12 March 2027	Amsterdam	Classroom	€2,830
12 - 16 April 2027	Paris	Classroom	€3,825
10 - 14 May 2027	Munich	Classroom	€3,225
14 - 18 June 2027	London	Classroom	€2,315
12 - 16 July 2027	Barcelona	Classroom	€2,815

Seminar dates

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Date	Location	Format	Fee
9 - 13 August 2027	Amsterdam	Classroom	€2,830
13 - 17 September 2027	London	Classroom	€2,315
11 - 15 October 2027	Munich	Classroom	€3,225
8 - 12 November 2027	London	Classroom	€2,315
13 - 17 December 2027	Amsterdam	Classroom	€2,830
16 - 20 November 2026	Online / Live	Online / Live	€1,815
7 - 11 December 2026	Online / Live	Online / Live	€1,815
21 - 25 December 2026	Online / Live	Online / Live	€1,815
11 - 15 January 2027	Online / Live	Online / Live	€1,815
8 - 12 February 2027	Online / Live	Online / Live	€1,815

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12 - 16 April 2027	Online / Live	Online / Live	€1,815
10 - 14 May 2027	Online / Live	Online / Live	€1,815
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